

ID: CCA\_2009030411482332

Number: **200914035**

Office:

Release Date: 4/3/2009

UILC: 3121.02-02

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**From:**

**Sent:** Wednesday, March 04, 2009 11:48:26 AM

**To:**

**Cc:**

**Subject:** RE: question

The only FICA exemption which is granted expressly to H-visa holders is for services performed in Guam by a resident of the Philippines who is temporarily present in Guam on an H-2 visa (see section 3121(b)(18)). However, a FICA exemption based on the type of work performed by the alien would apply if the alien were an H-2 visa holder admitted as a temporary agricultural worker. Section 3121(b)(1) exempts from the definition of "employment" any "service performed by foreign agricultural workers lawfully admitted to the United States from the Bahamas, Jamaica, and the other British West Indies, or from any other foreign country or possession thereof, on a temporary basis to perform agricultural labor."